

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

ARTEMUS BLANKENSHIP,

Plaintiff,

v.

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,

Defendant.

No. 1:21-cv-00581-NONE-SAB

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS

(Doc. No. 12)

On April 7, 2021, plaintiff Artemus Blankenship, a state prisoner proceeding *pro se* and *in forma pauperis*, filed this civil rights action against the Department of Treasury, Internal Revenue Service. (Doc. No. 1.) On July 1, 2021, plaintiff filed a first amended complaint. (Doc. No. 10.)

On October 15, 2021, the assigned magistrate judge issued findings and recommendations recommending that plaintiff's first amended complaint be dismissed for lack of jurisdiction. (Doc. No. 12.) Plaintiff was granted fourteen (14) days in which to file objections to the findings and recommendation. (*Id.*) No objections have been filed, and the time do so has expired.

In accordance with the provisions of 28 U.S.C. § 636(b)(1)(C), this court has conducted a *de novo* review of the case. Having carefully reviewed the entire file, the court finds that the findings and recommendation are supported by the record and proper analysis.


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Accordingly, IT IS HEREBY ORDERED that:

1. The findings and recommendation issued October 28, 2021 (Doc. No. 12) are adopted in full;
2. This first amended complaint (Doc. No. 10) is dismissed without leave to amend, for lack of jurisdiction; and
3. The Clerk of the Court is directed to assign a district judge to this matter for the purposes of closure and then to close this case.

IT IS SO ORDERED.

Dated: December 15, 2021


UNITED STATES DISTRICT JUDGE